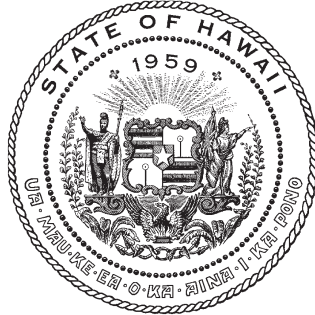


**STATE OF HAWAII  
DEPARTMENT OF TAXATION**



**General Information  
and Scannable Specifications  
for  
Form G-49 (Rev. 2017)**

**Contact Information**

Hawaii Department of Taxation  
Technical Section  
Attn: Sharlene Tagami, Forms Coordinator  
830 Punchbowl Street, Rm 126  
Honolulu, Hawaii 96813

Telephone: (808) 587-1577  
Fax: (808) 587-1584  
E-mail: Tax.Technical.Section@hawaii.gov

**Hawaii Software Vendor Website**

**Address:**  
[tax.hawaii.gov/vendor/](http://tax.hawaii.gov/vendor/)

**Note:** Reproductions must meet requirements as established in our current Forms Reproduction Policy and within this document.

**Form G-49 (Rev. 2017)****General Information and Scannable Specifications**

This document provides software vendors with the requirements for reproducing Form G-49. Form G-49 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form G-49 must create the form so the variable data (specified fields containing

taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

Substitute scannable forms **MUST** meet requirements as established in this document and our Forms Reproduction Policy and be approved prior to release or distribution.

**GENERAL INFORMATION****1. Substitute Form**

- We highly recommend you use the Department's official Form G-49 PDF.
- If you do not use the Department's official PDF, the substitute form must match the Department's form in layout and appearance including **bold** and/or *italics* fonts as they appear on the official form.
- Lines of text in a paragraph must break at the same location as the official form.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the scannable form must not be submitted to the Department for processing.
- Substitute scannable forms must be proofread prior to submission.

**2. Paper and Ink**

- The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

**3. Variable Data**

- All variable data fields must utilize 12 pt Courier font.
- All variable data fields require exact placement.
- Print all alpha characters uppercase.
- Use a bold X (**X**) as a checkbox and/or negative indicator. See exhibit for exact placement. The use of a checkmark is not acceptable.

**4. Variable Data Delimiters**

- Tax Year Ending must be printed with a dash (-) delimiter. For example:  
MM-YY  
(2 digits for month, followed by a dash (-), followed by 2 digits for the tax year ending).

- Taxpayer's Hawaii Tax I.D. Number must be printed with dash (-) delimiters. For example:

GE-123-456-7890-01

(GE, followed by a dash (-), followed by 3 digits, followed by a dash (-), followed by 3 digits, followed by a dash (-), followed by 4 digits, followed by a dash (-), followed by 2 digits)

Note: The Taxpayer's Hawaii Tax I.D. Number begins with "GE." The GE should be hardcoded on the form. The "GE" must be included in the variable data field.

**5. Dollar Amounts**

999999999999.99

- Do not use commas as thousand separators.
- Do not use leading dollar signs.
- Amounts are right justified.
- Fields with dollar amounts that are not rounded to whole dollar amounts must be followed by a decimal point showing "00" for cents.

**6. Negative Indicator**

- Show negative amounts with a bold X (**X**) where indicated on the exhibits. The use of a minus sign (-), parentheses, or brackets are not acceptable.

**7. Testing and Approval of the Scannable Form**



- A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or trailing spaces).
- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted samples.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Form G-49 (Rev. 2017) cannot be filed until 2018.

## SCANNABLE SPECIFICATIONS

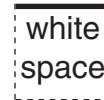
### 1. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number preceded with "ID NO" label (see exhibit for exact placement).
  - Page 1, the bottom of the Hawaii Vendor I.D. Number is 2.875 inches from the top edge of the form and the beginning of the 2-digit Hawaii Vendor I.D. Number is 0.875 inch from the right edge of the form.
  - Page 2, the bottom of the Hawaii Vendor I.D. Number is 1 inch from the top of the form and the beginning of the 2-digit Hawaii Vendor I.D. Number is 1.5625 inches from the right edge of the form.
- See our Hawaii software vendor website for your Hawaii Vendor I.D. Number. If your company is not listed, please contact the Forms Coordinator.

### 2. Anchors

- Anchors are required on every page. The scanning equipment looks for "L" anchors. Exact placement of the anchors are required.
- The vertical and horizontal edges of the anchors must be the same length of 0.5 inch long and 0.0278 inch thick.
- There are **two** anchors on each page.
  - Page 1: The top right "L" anchor's horizontal edge rests at 1.5 inches from the top edge of the form and the vertical edge rests at 0.5 inch from the right edge of the form:
  - Page 2: The top right "L" anchor's horizontal edge rests at 0.6875 inch from the top edge of the form and the vertical edge rests at 0.5 inch from the right edge of the form.
  - Page 1: The bottom left "L" anchor's vertical edge rests at 0.5 inch from the left edge of the form and the horizontal edge rests at 0.5 inch from the bottom edge of the form:
  - Page 2, The bottom left "L" anchor's vertical edge rests at 0.5 inch from the left edge of the form and the horizontal edge rests at 0.4375 inch from the bottom edge of the form.
- The tolerance is 1mm or 0.0394 inch.

- No data or other stray marks are allowed to encroach within the white space in a 0.5 inch square of the anchor.



### 3. QR Code

- A QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.
- Placement of the QR code is as follows (See exhibit for exact placement.):
  - Page 1: 0.875 inch from the top edge of the form and 0.5 inch from the left edge of the form.
  - Page 2: 1 inch from the top edge of the form and 0.5 inch from the left edge of the form.
- Height of the QR code is 0.5 inch.
- Length of the barcode is 0.5 inch.
- Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to as much as possible.
- DO NOT stretch the QR code image.
- The required QR code for page 1 is G49\_T 2017A 01



The required QR code for page 2 is  
G49\_T 2017A 02



The QR code includes the form number (G49), an underscore, type of form (T), space, 4-digit form year (2017), 1-letter revision indicator, space and 2-digit page number (01) or (02). There are no hyphens.

- The human readable text for the QR code MUST be printed at the bottom of each page at 0.5 inch from the left edge of the form and the bottom of the human readable text is 0.25 inch from the bottom edge of the form utilizing 6 pt Helvetica font.
- Use of the Department of Taxation's JPEG file of the barcode is preferable. The JPEG files can be found at our software vendor website.

**General Information and Scannable Specifications**

- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

**4. Acetate overlays**

- Acetate overlays will assist in the exact data field placement. Verify your test data filled facsimile samples with the overlays prior to submitting them for testing. If the samples do not match the overlays

within 0.0625 inch, do not submit them for approval as they will be rejected.

- Acetate overlays will be mailed to vendors listed on our Hawaii software vendor website who previously reproduced Form G-49. If you are now reproducing Form G-49, contact the Forms Coordinator for the acetate overlays. If your company is not listed and you are reproducing Form G-49, please contact the Forms Coordinator.



GENERAL EXCISE/USE  
ANNUAL RETURN &  
RECONCILIATION

☒ Place an X in this box ONLY if this is an AMENDED return

TAX YEAR ENDING 99-99-99 HAWAII TAX I.D. NO. GE-999-999-9999-99

Last 4 digits of your FEIN or SSN 1234

ID NO 99

NAME: TAXPAYER NAMEXXXXXXXXXXXXXXXXXX

BUSINESS ACTIVITIES	Column a VALUES, GROSS PROCEEDS OR GROSS INCOME	Column b EXEMPTIONS/DEDUCTIONS (Attach Schedule GE)	Column c TAXABLE INCOME (Column a minus Column b)
------------------------	---	---	---

PART I - GENERAL EXCISE and USE TAXES @ 1/2 OF 1% (.005)

1. Wholesaling	999999999999	999999999999	999999999999	X
2. Manufacturing	999999999999	999999999999	999999999999	X
3. Producing	999999999999	999999999999	999999999999	X
4. Wholesale Services	999999999999	999999999999	999999999999	X
5. Landed Value of Imports for Resale	999999999999	999999999999	999999999999	X
6. Business Activities of Disabled Persons	999999999999	999999999999	999999999999	X
7. Sum of Part I, Column c (Taxable Income) — Enter the result here and on page 2, line 21, Column (a)			999999999999	X

PART II - GENERAL EXCISE and USE TAXES @ 4% (.04)

8. Retailing	999999999999	999999999999	999999999999	X
9. Services Including Professional	999999999999	999999999999	999999999999	X
10. Contracting	999999999999	999999999999	999999999999	X
11. Theater, Amusement and Broadcasting	999999999999	999999999999	999999999999	X
12. Commissions	999999999999	999999999999	999999999999	X
13. Transient Accommodations Rentals	999999999999	999999999999	999999999999	X
14. Other Rentals	999999999999	999999999999	999999999999	X
15. Interest and All Others	999999999999	999999999999	999999999999	X
16. Landed Value of Imports for Consumption	999999999999	999999999999	999999999999	X
17. Sum of Part II, Column c (Taxable Income) — Enter the result here and on page 2, line 22, Column (a)			999999999999	X

DECLARATION - I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith for the tax period stated, pursuant to the General Excise and Use Tax Laws, and the rules issued thereunder.

IN THE CASE OF A CORPORATION OR PARTNERSHIP THIS RETURN MUST BE SIGNED BY AN OFFICER, PARTNER OR MEMBER, OR DULY AUTHORIZED AGENT.

SIGNATURE	TITLE	DATE	DAYTIME PHONE NUMBER
	TITLEXXXXXXXX	99/99/99	(999) 999-9999

Continued on page 2 — Parts V & VI MUST be completed

## FORM G-49

Page 2 of 2

Name: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXX

ID NO 99



Hawaii Tax I.D. No. GE-999-999-9999-99

Last 4 digits of your FEIN or SSN 1234

TAX YEAR ENDING 99-99-99

BUSINESS ACTIVITIES	Column a VALUES, GROSS PROCEEDS OR GROSS INCOME	Column b EXEMPTIONS/DEDUCTIONS (Attach Schedule GE)	Column c TAXABLE INCOME (Column a minus Column b)
<b>PART III - INSURANCE COMMISSIONS @ .15% (.0015)</b>			
18. Insurance Commissions	999999999999	999999999999	999999999999 <b>X</b>
Enter this amount on line 23, Column (a)			
<b>PART IV - CITY &amp; COUNTY OF HONOLULU SURCHARGE TAX @ 1/2 OF 1% (.005)</b>			
19. Oahu Surcharge	999999999999	999999999999	999999999999 <b>X</b>
Enter this amount on line 24, Column (a)			
<b>PART V — SCHEDULE OF ASSIGNMENT OF TAXES BY DISTRICT</b> (ALL taxpayers MUST complete this Part and may be subject to a 10% penalty for noncompliance.) See Instructions. Place an X in the box of the taxation district in which you have conducted business. IF you did business in MORE THAN ONE district, place an X in the box for "MULTI" and attach Form G-75.			
20. <b>X</b> Oahu	<b>X</b> Maui	<b>X</b> Hawaii	<b>X</b> Kauai
<b>X</b> MULTI			
<b>PART VI - TOTAL RETURN AND RECONCILIATION</b>			
	TAXABLE INCOME Column (a)	TAX RATE Column (b)	TOTAL TAX Column (c) = Column (a) X Column (b)
21. Enter the amount from Part I, line 7 .....	999999999999	x .005	21. 999999999999 .99 <b>X</b>
22. Enter the amount from Part II, line 17 .....	999999999999	x .04	22. 999999999999 .99 <b>X</b>
23. Enter the amount from Part III line 18, Column c.....	999999999999	x .0015	23. 999999999999 .99 <b>X</b>
24. Enter the amount from Part IV, line 19, Column c.....	999999999999	x .005	24. 999999999999 .99 <b>X</b>
25. <b>TOTAL TAXES DUE.</b> Add column (c) of lines 21 through 24 and enter result here. If you did not have any activity for the period, enter "0.00" here ..... 25. 999999999999 .99 <b>X</b>			
26. Amounts Assessed on Periodic Returns.....			
PENALTY \$ 9999999999.99			
INTEREST \$ 9999999999.99 26. 999999999999 .99			
27. <b>TOTAL AMOUNT.</b> Add lines 25 and 26..... 27. 999999999999 .99 <b>X</b>			
28. TOTAL PAYMENTS MADE LESS ANY REFUNDS RECEIVED FOR THE TAX YEAR ..... 28. 999999999999 .99			
29. CREDIT CLAIMED ON ORIGINAL ANNUAL RETURN. (For Amended Return ONLY)..... 29. 999999999999 .99			
30. NET PAYMENTS MADE. Line 28 minus line 29 ..... 30. 999999999999 .99			
31. CREDIT TO BE REFUNDED. Line 30 minus line 27..... 31. 999999999999 .99			
32. ADDITIONAL TAXES DUE. Line 27 minus line 30..... 32. 999999999999 .99			
33. <b>FOR LATE FILING ONLY →</b> PENALTY \$ 9999999999.99			
INTEREST \$ 9999999999.99 33. 999999999999 .99			
34. <b>TOTAL AMOUNT DUE AND PAYABLE</b> (Add lines 32 and 33)..... 34. 999999999999 .99			
35. <b>PLEASE ENTER THE AMOUNT OF YOUR PAYMENT.</b> Attach a check or money order payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars to Form G-49. Write the filing period and your Hawaii Tax I.D. No. on your check or money order. Mail to: HAWAII DEPARTMENT OF TAXATION, P. O. BOX 1425, HONOLULU, HI 96806-1425 or file and pay electronically at hitax.hawaii.gov. If you are NOT submitting a payment with this return, please enter "0.00" here. .... 35. 999999999999 .99			
36. <b>GRAND TOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED.</b>			
(Attach Schedule GE) If Schedule GE is not attached, exemptions/deductions claimed will be disallowed..... 36. 999999999999			

GENERAL EXCISE/USE  
ANNUAL RETURN &  
RECONCILIATION

Place an X in this box ONLY if this is an AMENDED return

TAX YEAR ENDING

HAWAII TAX I.D. NO.

Last 4 digits of your FEIN or SSN

NAME:

BUSINESS  
ACTIVITIES**Column a**  
VALUES, GROSS PROCEEDS  
OR GROSS INCOME**Column b**  
EXEMPTIONS/DEDUCTIONS  
(Attach Schedule GE)**Column c**  
TAXABLE INCOME  
(Column a minus Column b)**PART I - GENERAL EXCISE and USE TAXES @ ½ OF 1% (.005)**

- |   |   |
|---|---|
| 1. Wholesaling  | 1 |
| 2. Manufacturing  | 2 |
| 3. Producing  | 3 |
| 4. Wholesale Services   | 4 |
| 5. Landed Value of Imports for Resale   | 5 |
| 6. Business Activities of Disabled Persons  | 6 |
| 7. <b>Sum of Part I, Column c</b> (Taxable Income) — Enter the result here and on page 2, line 21, Column (a) | 7 |

**PART II - GENERAL EXCISE and USE TAXES @ 4% (.04)**

- |   |    |
|---|----|
| 8. Retailing  | 8  |
| 9. Services Including Professional  | 9  |
| 10. Contracting   | 10 |
| 11. Theater, Amusement and Broadcasting   | 11 |
| 12. Commissions   | 12 |
| 13. Transient Accommodations Rentals  | 13 |
| 14. Other Rentals   | 14 |
| 15. Interest and All Others   | 15 |
| 16. Landed Value of Imports for Consumption   | 16 |
| 17. <b>Sum of Part II, Column c</b> (Taxable Income) — Enter the result here and on page 2, line 22, Column (a) | 17 |

**DECLARATION** - I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith for the tax period stated, pursuant to the General Excise and Use Tax Laws, and the rules issued thereunder.

IN THE CASE OF A CORPORATION OR PARTNERSHIP, THIS RETURN MUST BE SIGNED BY AN OFFICER, PARTNER OR MEMBER, OR DULY AUTHORIZED AGENT.

SIGNATURE	TITLE	DATE	DAYTIME PHONE NUMBER
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Continued on page 2 — Parts V & VI **MUST** be completed



## FORM G-49

Page 2 of 2



Name:

Hawaii Tax I.D. No.

Last 4 digits of your FEIN or SSN

TAX YEAR ENDING

BUSINESS  
ACTIVITIES
**Column a**  
 VALUES, GROSS PROCEEDS  
 OR GROSS INCOME

**Column b**  
 EXEMPTIONS/DEDUCTIONS  
 (Attach Schedule GE)

**Column c**  
 TAXABLE INCOME  
 (Column a minus Column b)
**PART III - INSURANCE COMMISSIONS @ .15% (.0015)**18. Insurance  
Commissions

18

Enter this amount on line 23, Column (a)

**PART IV - CITY & COUNTY OF HONOLULU SURCHARGE TAX @ 1/2 OF 1% (.005)**

19. Oahu Surcharge

19

Enter this amount on line 24, Column (a)

**PART V — SCHEDULE OF ASSIGNMENT OF TAXES BY DISTRICT** (ALL taxpayers MUST complete this Part and may be subject to a 10% penalty for noncompliance.) See Instructions. **Place an X** in the box of the taxation district in which you have conducted business. IF you did business in MORE THAN ONE district, place an X in the box for "MULTI" and attach Form G-75.

20.	Oahu	Maui	Hawaii	Kauai	MULTI	20
-----	------	------	--------	-------	-------	----

**PART VI - TOTAL RETURN AND RECONCILIATION**TAXABLE INCOME  
Column (a)TAX RATE  
Column (b)TOTAL TAX  
Column (c) = Column (a) X Column (b)21. Enter the amount from Part I, line 7 ..... x .005 **21.**22. Enter the amount from Part II, line 17 ..... x .04 **22.**23. Enter the amount from Part III line 18, Column c..... x .0015 **23.**24. Enter the amount from Part IV, line 19, Column c..... x .005 **24.**

25. **TOTAL TAXES DUE.** Add column (c) of lines 21 through 24 and enter result here. If you did not have any activity for the period, enter "0.00" here ..... **25.**

26. Amounts Assessed on Periodic Returns..... PENALTY \$ ..... **26.**  
 INTEREST \$ .....

27. **TOTAL AMOUNT.** Add lines 25 and 26..... **27.**28. TOTAL PAYMENTS MADE LESS ANY REFUNDS RECEIVED FOR THE TAX YEAR ..... **28.**29. CREDIT CLAIMED ON ORIGINAL ANNUAL RETURN. (For Amended Return ONLY)..... **29.**30. NET PAYMENTS MADE. Line 28 minus line 29 ..... **30.**31. **CREDIT TO BE REFUNDED.** Line 30 minus line 27 ..... **31.**32. **ADDITIONAL TAXES DUE.** Line 27 minus line 30..... **32.**

33. **FOR LATE FILING ONLY →** PENALTY \$ ..... **33.**  
 INTEREST \$ .....

34. **TOTAL AMOUNT DUE AND PAYABLE** (Add lines 32 and 33)..... **34.**

35. **PLEASE ENTER THE AMOUNT OF YOUR PAYMENT.** Attach a check or money order payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars to Form G-49. Write the filing period and your Hawaii Tax I.D. No. on your check or money order. Mail to: HAWAII DEPARTMENT OF TAXATION, P. O. BOX 1425, HONOLULU, HI 96806-1425 or file and pay electronically at hitax.hawaii.gov.  
 If you are NOT submitting a payment with this return, please enter "0.00" here. .... **35.**

36. **GRAND TOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED.**  
 (Attach Schedule GE) If Schedule GE is not attached, exemptions/deductions claimed will be disallowed..... **36.**